

	<h2 style="text-align: center; color: red;">INCOME TAX GAZETTED OFFICERS ASSOCIATION</h2>	

Status Report of functioning of ReACs as per the Committee of the ITGOA(CHQ.)

The e-assessment scheme was launched on 07/10/2019 as a pilot project in 8 centres. It was expanded throughout the country on 13/8/2020 even before the completion of the trial/ pilot project. After a lapse of 15 months of its launch and 5 months of its expansion, following are the status of the functioning of the FAS and the obstacles/hindrances being faced by the officers in the field level :-

- i. There is no mechanism in place for translation of documents (including financials) in regional languages furnished in about 20% of the cases;
- ii. Reopened and set aside assessments, barring by limitation on 31-3- 2021, are yet to be transferred from field officers to ReACs;
- iii. The Income Tax Business Application (ITBA) software for conducting assessment proceedings is so designed that Officers (AOs) in the cadres of DCIT, ACIT and ITOs cannot do even routine functions like grant of adjournments independently without approval of Unit Heads (Uhs);
- iv. Till date, there is no functionality in ITBA to issue notices u/s 133(6) without quoting PAN. Consequently notices cannot be issued to Govt. authorities, like SROs, who do not have PAN, to call _____ for _____ documents;
- v. It took more than 13 months to release the four basic SOPs for the functioning of the four units. The functionalities to comply with these SOPs, released on 23-11-2020, are yet to be rolled out in ITBA;
- vi. There is no mechanism in place to send communications to third parties who do not have PAN or _____ mail _____ ID;
- vii. Many SOPs required for day to day functioning are yet to be approved by CBDT. It will consume more time to make them functional in ITBA;
- viii. Further steps could not be taken in no-response or adjournment cases, constituting around 25-30%, since the conditions stipulated in SOP could not be complied with in ITBA;
- ix. There is no mechanism in place to send inspectors for physical verification since the required functionality is yet to be rolled out in ITBA;
- x. Due to shortage of officers, many AOs/UHs hold additional charges of Assessment Units (AUs), even after NeAC instructed that officers holding the charge of AUs should not be given additional charge of another AU;
- xi. Many workflows in ITBA are circuitous causing delay.
- xii. Full access to the tools available in Insight portal to conduct online verification, with or without permission of higher authorities, has not yet been provided to the Officers in Verification Unit.
- xiii. There is no facility for Unit Heads to correct the Draft Assessment Orders submitted by AOs leading to avoidable delays in approval;
- xiv. There is no access yet to old assessment orders passed in ITD-AST or pending audit objections or appellate orders or carry forward loss figures;
- xv. There is no facility to delegate work to Inspectors by AOs in their additional charges;
- xvi. Facility to seek reconciliation of data furnished by reporting entities like Customs authorities, Sub Registrars, etc, when the data is contested by assessees, is yet to be rolled out in Insight portal;
- xvii. Repeated closure of tickets by ITBA help desk without solving the problems raised by AOs lead to delay in completion of assessments;
- xviii. Pendency of processing of revised return, refund, rectification and computation issues with CPC/JAO disable completion of assessments; and
- xix. Till date adjournments are being sought on grounds of Covid ;
- xx. The survey cases along-with the impounded case records in which the assessment would be getting time-barred after 31st March,2021 are yet to be received by the officers posted in the Central Charges.